

AN 10/666,499  
Response Dated: March 20, 2006  
Reply to Non-Compliant Amendment of February 23, 2006  
Attorney Docket: 77012-324684  
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**Amendments to the Specification:**

Please replace the Abstract of the Disclosure with the following new abstract:

A storage cabinet for a CPU where the storage cabinet includes two side walls, a top wall, a bottom wall, a front door, a front spacer panel and a back panel may be inverted to allow the door to open from the left side or the right side. The storage cabinet door may be inverted to allow the is easily assembled by placing the front spacer panel such that, depending on whether the door will ultimately to be open opened from the left side or the right side, the spacer panel will be at the bottom of the cabinet. A set of casters is also provided to be attached to the bottom of the cabinet. ~~The cabinet is easily assembled by placing the front spacer panel at the bottom of the cabinet and adjusting the door vertically on one of the side walls so as to have the door disposed above the spacer panel. Upper and lower spacers are provided between the door, the side walls and the top and bottom walls at the front portion of the cabinet. A recess is provided in one of the side walls at the rear of the cabinet and an opening is provided in the back of the cabinet so that ready access to cables, wires and the like connected to the CPU is provided. An opening covered by an air grille is provided in the side wall opposite to the side wall to which the door is attached.~~ The door is then placed vertically on one side wall so that it is disposed in the proper position relative to the spacer panel. When the storage cabinet is placed into the desired orientation the spacer is positioned on the bottom of the storage cabinet and the door opens in the desired direction. Upper and lower spacers are provided between the door, the side walls and the top and bottom walls at the front portion of the cabinet.